

CHAPTER 2 OFFICE SALARIES AND EXPENSES

Salary of Recorder, Deputies and Assistants: The provisions of IC 36-2-5-3 authorize the county council to fix the compensation of the county recorder, deputies and other employees. A statement [Form 144 (1971)] showing in detail the amount or rate of compensation proposed for each full-time or part-time position, shall be presented to the county commissioners at their July meeting for their review and recommendations. These statements, along with the recommendations of the county commissioners, shall be presented to the county council. [IC 36-2-5-4]

Mileage and Expense Allowances: Mileage is allowed for travel in the performance of official duties, at a rate determined by the county council. [IC 36-2-7-3]

For attending conferences called by the State Board of Accounts, each county recorder shall be entitled to an allowance for lodging for each night preceding conference attendance equal the single room rate. However, lodging expense, in the case of a one (1) day conference, shall only be allowed to persons who reside fifty (50) miles or farther from the conference location. If authorized by the state examiner, deputies and assistants attending such conferences may also receive these allowances; provided, that only one mileage shall be allowed to the auditor, deputy or assistant, although transporting more than one of such persons. [IC 5-11-14-1]

Any other mileage necessarily traveled in the performance of official duties must be claimed on Mileage Claim, General Form No. 101, and payment is contingent upon and limited to the amount specifically appropriated for that purpose by the county council.

Budget Estimate: It is the duty of the recorder to annually prepare an estimate of the amount of money required to operate the office for the ensuing calendar year and an estimate of the fees to be collected. The estimate of expenses must be prepared on Budget Form No. 1 and the estimate of fees to be collected must be prepared on County Budget Form No. 2, both of which are furnished by the county auditor. The estimate should include every item that will be needed or which is proposed to be bought during the following year and such items must be listed under the proper budgetary classifications. The budget estimate and the estimate of fees collected must be prepared and filed with the county auditor. No expenditures may be made unless the money has been appropriated with very few exceptions, like expenses for attending meetings called by the State Board of Accounts, and even the latter expenses should be included in the budget estimate.

Purchases: The board of county commissioners is the purchasing agency for the county. As such, they may establish written policies for purchases made by the purchasing agency. The written policies may apply to all purchases generally or to a specific purchase. The purchasing agency may authorize other individuals to purchase for the county by designating these individuals purchasing agents.

Purchasing agents are to follow the requirements for sealed competitive bidding in making purchases of greater than \$75,000. They must accept written quotes for purchases of at least \$25,000 but not more than \$75,000. Both of these purchasing methods are explained in detail in Chapter 15 and IC 5-22.

In making purchases of less than \$25,000, the purchasing agent must follow the purchase policies established by the purchasing agency. [IC 5-22]

Claims and Expenses: All claims must be filed with the county auditor not less than five (5) days prior to the meeting of the board of commissioners at which the claims are to be considered. In some counties it may be required that they be filed earlier in order that they may be properly processed by the auditor and published as required by law. The auditor should advise you as to your county's policies and procedures. [IC 36-2-6-7]

All salaries and wages shall be claimed on General Form No. 99 (Revised 1985), Payroll Schedule and Voucher, which is furnished by the auditor. This claim must be completed in all respects and certified as to correctness by the county recorder in the space provided thereon. Mileage, if any, shall be claimed on General Form No. 101, Mileage Claim, furnished by the auditor.

All claims for supplies, equipment and other operating expenses shall be completely itemized and filed with the county auditor on County Form No. 17 (Revised 1996) furnished by the auditor. Each claim chargeable to the recorder's budget should be approved by the recorder as to correctness and delivery of the goods or services before allowance by the board of commissioners. No claim may be paid by the auditor until allowed by the board of commissioners, except as specifically allowed by county ordinance.

Employee's Service Record: An Employee's Service Record, Form No. 99A (Revised 1985) is required to be kept for each employee, to support the preparation of payrolls. A separate form shall be kept on a calendar year basis for each employee.

The record is designed to show for each calendar date whether the employee worked, was absent, or was on vacation, sick or other authorized leave. It is imperative that this record be kept for all employees, both salaried and hourly. The Federal Fair Labor Standards Act also requires that records showing hours worked be kept for those employees subject to the Act.